

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CORDELL FUNDING, LLLP and CORDELL
CONSULTANTS INC., MONEY PURCHASE
PLAN, a Qualified Retirement Plan Trust,

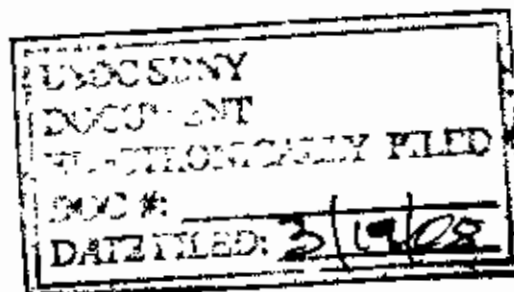
Appellants,

v.

THE 1031 TAX GROUP, LLC; 1031 ADVANCE 132
LLC; 1031 ADVANCE, INC.; 1031 TO OAK
HARBOR LLC; AEC EXCHANGE COMPANY,
LLC; ATLANTIC EXCHANGE COMPANY, INC.;
ATLANTIC EXCHANGE COMPANY, LLC;
EXCHANGE MANAGEMENT, LLC;
INVESTMENT EXCHANGE GROUP, LLC;
NATIONAL EXCHANGE ACCOMODATORS,
LLC; NATIONAL EXCHANGE SERVICES QI,
LTD; NATIONAL INTERMEDIARY, LTD; NRC
1031, LLC; REAL ESTATE EXCHANGE
SERVICES, INC.; RUTHERFORD INVESTMENT
LLC; SECURITY 1031 SERVICES, LLC;
SHAMROCK HOLDINGS GROUP, LLC; and
OFFICIAL COMMITTEE OF UNSECURED
CREDITORS,

Appellees.

Case No. 07-cv-11342 (NRB)



**STIPULATION AND ORDER FURTHER AMENDING
BRIEFING SCHEDULE**

WHEREAS, on November 19, 2007, appellants Cordell Funding, LLLP and Cordell Consultants, Inc., Money Purchase Plan, a Qualified Retirement Plan Trust (together "Cordell") filed the Notice of Appeal of Order Approving Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates (the "Notice of Appeal"), appealing the Order Approving Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates entered on October 26, 2007, which granted the Joint Motion for Approval of Agreement to Transfer

Interests and Assets for the Benefit of Bankruptcy Estates and approving and authorizing Gerard A. McHale, Jr., the Chapter 11 trustee (the "Trustee") to enter into, and effectuate, the Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates dated as of October 11, 2007.

WHEREAS, on November 29, 2007, Cordell filed the Statement of Issues and Designation of Items to be Included in Record on Appeal.

WHEREAS, on December 10, 2007, The 1031 Tax Group, LLC; 1031 Advance 132 LLC; 1031 Advance, Inc.; 1031 TG Oak Harbor LLC; AEC Exchange Company, LLC; Atlantic Exchange Company, Inc.; Atlantic Exchange Company, LLC; Exchange Management, LLC; Investment Exchange Group, LLC; National Exchange Accomodators, LLC; National Exchange Services QI, Ltd.; National Intermediary, Ltd.; NRC 1031, LLC; Real Estate Exchange Services, Inc.; Rutherford Investment LLC; Security 1031 Services, LLC; and Shamrock Holdings Group, LLC (the "Debtors") by and through counsel for the Trustee filed their Designation of Additional Items to be Included in Record on Appeal.

WHEREAS, on December 18, 2007, the appeal was entered on the docket of this Court.

WHEREAS, the Debtors and the Official Committee of Unsecured Creditors of the Debtors' estates (the "Committee") are appellees to this appeal (collectively, the "Appellees").

WHEREAS, the deadline for Cordell to file its brief is presently March 21, 2008, the deadline for the Debtors to file their brief is presently April 21, 2008, and the deadline for Cordell to file the reply brief is presently May 5, 2008.

WHEREAS, the parties have determined that they need additional time to prepare the briefs because they are engaged in settlement discussions.


Cordell and the Appellees hereby AGREE, STIPULATE AND CONSENT TO AS

FOLLOWS:

1. The deadline for Cordell to file and serve its brief is extended through and including Friday, May 2, 2008
2. The deadline for Appellees to file and serve their brief is extended through and including Friday, May 30, 2008.
3. The deadline for Cordell to file and serve its reply brief is extended through and including Friday, June 13, 2008.
4. This Stipulation may be executed in counterparts and by facsimile with the original signatures to be provided as soon as practicable thereafter.
5. All parties reserve all rights with respect to this appeal.

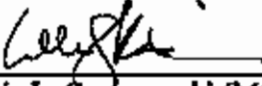
Dated: March 14, 2008

GOLENBOCK EISEMAN ASSOR
BELL & PESKOE LLP



David J. Eisenman (DE 4584)
Jonathan L. Flaxer (JF 7096)
Stacy H. Schneider (SS 7604)
437 Madison Avenue
New York, New York 10022
Tel: (212) 907-7352
Fax: (212) 754-0330
Attorneys for Gerard A. McHale, Jr.,
Chapter 11 Trustee

GREENBERG TRAURIG, LLP




Melanie L. Cyganowski (MC 7500)
Allen G. Kadish (AK 8655)
200 Park Avenue
New York, New York 10166
Tel: (212) 801-9200
Fax: (212) 801-6400
Attorneys for the Official Committee of
Unsecured Creditors of The 1031 Tax Group
Debtors, LLC

SO ORDERED:

Dated: New York, New York
March 18, 2008

BAKER & HOSTETLER LLP



Douglas E. Spelfogel (DS 7097)
Richard J. Bernard (RB 6371)
Elyssa S. Kates (EK 8439)
45 Rockefeller Center
New York, New York 10111
Tel: (212) 589-4200
Fax: (212) 589-4201
Attorneys for Defendant
Cordell Funding, LLLP



UNITED STATES DISTRICT JUDGE